

Maryada Commercial Enterprises and Investment Company Limited

CIN: L65993DL1982PLC013738, E-mail Id: mace11982@gmail.com

Regd. Off : 106, (1st Floor), Madhuban Tower, A-1, V.S. Block, Shakarpur Crossing, Delhi – 110092

Phone No. : 011- 49901667, Website : www.maryadainvestment.in

Date: 14.11.2019

The Manager,
Metropolitan Stock Exchange of India Ltd.
Listing Division,
4th floor, Vibgyor tower,
Opposite Trident Hotel,
Bandra-Kurla Complex,
Mumbai, India- PIN: 400098

Sub: Outcome of Board Meeting / Announcements pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 this is to inform you that the Board of Directors of the Company at their meeting held on Thursday, the 14th day of November 2019, has approved inter-alia, the following:

1. Standalone Un-Audited Financial Results for the quarter and half year ended 30th September, 2019.
2. Limited Review Report of the Statutory Auditors on the aforesaid Standalone Un-Audited Financial Results for the quarter and half year ended 30th September, 2019.

The meeting of the Board of Directors commenced at 03:00 pm and concluded at 5:00 pm.

This is for your information and record.

Thanking you,
Yours truly,

For Maryada Commercial Enterprises and Investment Company Limited

For Maryada Commercial Enterprises
& Investment Company Limited

Kuldip Sharma

Director

DIN: 06746475

Add: K-103, Delhi Rajdhani Apts,
Plot No. 80, Patparganj, IP Extension,
Shakarpur Baramad, East New Delhi – 110092

CHARTERED ACCOUNTANTS

Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as ammended

**To
The Board of Directors of
MARYADA COMMERCIAL ENTERPRISES& INVESTMENT COMPANY LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Maryada Commercial Enterprises & Investment Company Limited ('the Company') for the quarter ended 30th September 2019 and year to date from 1st April, 2019 to 30th September 2019 ('the statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing obligations. Attention is drawn to the fact that figures for the net cash inflows for the corresponding period from 1st April, 2018 to 30th September 2018 as reported in these Unaudited financial Results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with rules 3 of Companies (Indian Accounting Standard) Rule, 2015 and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For RAJESH SURESH JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No: 017163N**



Place: New Delhi
Date: 14th November, 2019

MARYADA COMMERCIAL ENTERPRISES & INVESTMENT CO. LTD.
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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019

(In INR)

Particulars	Quarter ended			Six month Ended	
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1. Revenue from operations					
a) Interest Income	129,205.23	218,658.23	369,086.23	347,863.46	593,654.46
b) Dividend Income	409,282.32	388,149.00	338,676.50	797,431.22	593,959.50
Total	538,487.45	606,807.23	707,762.73	1,145,294.68	1,097,613.96
2. Other Income	-	-	-	-	-
3. Total Income (1+2)	538,487.45	606,807.23	707,762.73	1,145,294.68	1,097,613.96
4. Expenses					
a) Finance Costs	127,884.39	126,494.34	115,008.75	254,378.73	228,767.41
b) Employee benefit expense	415,089.00	415,089.00	385,089.00	830,178.00	770,178.00
c) Depreciation and amortisation expense	3,194.00	3,027.00	6,452.00	6,221.00	12,834.00
d) Other expenses	91,975.50	124,033.00	192,082.00	216,008.50	362,489.00
Total Expense (4)	638,142.89	668,643.34	698,631.75	1,306,786.23	1,375,268.41
5. Profit before tax (3-4)	-99,655.44	-61,836.11	9,130.98	-161,491.55	-277,654.45
6. Tax Expense					
a) Current tax	-	-	-	-	-
b) Deferred tax	-524.00	-222.00	-	-	-444.00
Total tax expense	-524.00	(222.00)	-	-	(444.00)
7. Profit for the period (5-6)	-99,131.44	-61,614.11	9,130.98	-161,491.55	-277,210.45
8. Other comprehensive income					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	-1,122,523.40	268,323.92	-1,991,728.59	-854,199.48	-4,577,415.10
b) Profit on sale of Equity Instruments	61,652.72	-	-	61,652.72	29,579.77
9. Total Comprehensive income for the period (7+8)	-1,160,002.12	206,709.81	-1,982,597.61	-954,038.31	-4,834,075.78
10. Paid-up equity share capital (Rs. 10/- per share)	12,450,000.00	12,450,000.00	12,450,000.00	12,450,000.00	12,450,000.00
11. Earnings per Share (EPS) - not annualised (Rs.)					
a) Basic	-0.08	-0.05	0.01	-0.13	-0.22
b) Diluted	-0.08	-0.05	0.01	-0.13	-0.22

See accompanying notes to financial results

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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019

Notes:

- The above Unaudited Financial Results for the quarter ended September 30th, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14th, 2019.
- The Company has adopted Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (India Accounting Standards) Rules, 2015, from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act read with relevant Rules issued thereunder (referred to as "the Previous GAAP"). The impact of transition has been recorded in the opening reserves as on 1st April, 2018 and the corresponding figures presented in these results have been restated/reclassified. The above financial results have been prepared in accordance with recognition and measurement principles laid down in Ind AS 34- Interim Financial Reporting prescribed under Section 133 of the Act read with relevant Rules issued thereunder.
- As per exemption given in SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, the Ind AS compliant financial results and statement of assets and liabilities for the previous year ended March 31, 2018 have not been provided.
- As required by Paragraph 32 of Ind AS 101, the profit reconciliation between the figures reported under the Previous GAAP and restated as per Ind AS is as under:

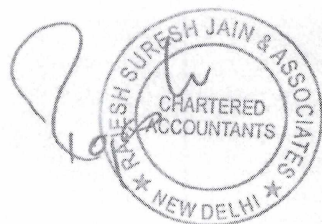
Particulars	(Rs. In Lakhs)	
	Quarter ended 30.09.2018	Six Months ended 30.09.2018
Net Profit after tax as reported under Previous GAAP	7,758.00	-291,876.00
Ind AS adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP:		
Adoption of EIR for amortisation of expenses-financial liabilities at amortised cost	12,683.48	26,617.05
Tax adjustment on above items	-	-
Net Profit After Tax as per Ind AS	20,441.48	-265,258.95
Other comprehensive income, net of tax		
Impact of Fair Valuation of Investments -(B)	-1,991,728.59	-4,568,817.33
Total Comprehensive income (after Tax) as reported under Ind AS	-1,982,597.61	-4,834,075.78

- The Company is registered as NBFC with RBI & at present there are no reportable segment as per Indian Accounting Standard - 108 on "Operating Segments" in respect of the Company.
- Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

For Maryada Commercial Enterprises and
Investment Company Limited
**For Maryada Commercial Enterprises
& Investment Company Limited**

Mr. Kuldip Sharma
Director
DIN : 06746475

Director



Statement of Unaudited Standalone Assets and Liabilities as at 30th September 2019

(In INR)

		As at 30-Sep-2019
I. ASSETS		
Financial Assets		
a.	Cash and cash equivalents	10,537,121
b.	Security Deposit	16,000
c.	Investments	59,809,496
f.	Other Financial Assets	1,345
Non-Financial Assets		
a.	Property, Plant and Equipment	27,132
b.	Current tax assets	67,605
c.	Other non-financial assets	309,594
TOTAL ASSETS		70,768,293
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a.	Borrowings	4,678,357
Non-Financial Liabilities		
a.	Deferred tax liabilities (Net)	204
b.	Other non-financial liabilities	1,035,498
Equity		
a.	Equity Share Capital	12,450,000
b.	Other Equity	52,604,234
TOTAL LIABILITIES AND EQUITY		70,768,293

For Maryada Commercial Enterprises and
Investment Company Limited
For Maryada Commercial Enterprises
& Investment Company Limited

Mr. Kuldip Sharma
Director

DIN : 06746475

Director



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019

	For the half year ended 30 September 2019	For the half year ended 30 September 2018
A		
CASH FLOW FROM OPERATION ACTIVITIES		
Net Profit(Loss) before tax and Extraordinary items	-161,492	-277,654
Adjustment for :		
Depreciation	6,221	12,834
Interest Expense	254,379	228,767
Operating Profit before Working Capital Changes	99,108	-36,053
Adjustment for :		
Change in other financial assets	-12,928	-
Change in other non financial assets, current tax assets	88,714	46,609
Change in other non financial Liabilities	190,747	208,714
Cash Generated from operation	-167,427	-291,376
Income Tax paid	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES	-167,427	-291,376
B		
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments	-10,734,548	-5,056,563
Sale of Investments	20,142,083	4,521,769
Purchase of Fixed Assets	-	-
NET CASH USED IN INVESTING ACTIVITIES	9,407,535	-534,795
C		
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE/ DECREASE IN CASH & CASH EQUIVALENTS (A+B+C)	9,240,108	-826,171
OPENING CASH AND CASH EQUIVALENTS	1,297,013	12,819,647
CLOSING CASH AND CASH EQUIVALENTS	10,537,121	11,993,476

For Maryada Commercial Enterprises and

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& Investment Company Limited
Mr. R. Suresh Jain
Director
DIN : 06746475

